

**REDACTED**

IN THE UNITED STATES DISTRICT COURT

FOR THE DISTRICT OF DELAWARE

UNITED STATES OF AMERICA,

Plaintiff,

v.

NORMAN W. BARRETT,

Defendant.

Criminal Action No. 05- 67

**INDICTMENT**

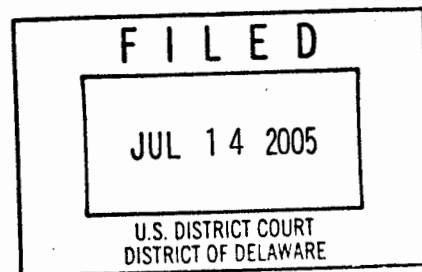
The Grand Jury for the District of Delaware alleges that:

**Count 1**

On or about February 14, 2003, in the District of Delaware, Norman W. Barrett, the defendant, then a resident of Dover, Delaware, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States for the calendar year 1999, by causing to be prepared and by signing a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service, wherein it was stated that his taxable income for said calendar year was the sum of \$81,521 and that the amount of tax due and owing thereon was the sum of \$20,993 whereas, as he then and there well knew and believed, his taxable income for the said calendar year was the sum of \$124,479 upon which said taxable income there was owing to the United States an income tax of \$40,033, all in violation of Title 26, United States Code, Section 7201.

**Count 2**

On or about February 13, 2003, in the District of Delaware, Norman W. Barrett, the defendant, then a resident of Dover, Delaware, did willfully attempt to evade and defeat a large part of the income tax due



and owing by him to the United States for the calendar year 2000, by causing to be prepared and by signing a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service, wherein it was stated that his taxable income for said calendar year was the sum of \$81,093 and that the amount of tax due and owing thereon was the sum of \$18,687 whereas, as he then and there well knew and believed, his taxable income for the said calendar year was the sum of \$139,529 upon which said taxable income there was owing to the United States an income tax of \$44,953, all in violation of Title 26, United States Code, Section 7201.

### **Count 3**

On or about February 13, 2003, in the District of Delaware, Norman W. Barrett, the defendant, then a resident of Dover, Delaware, did willfully attempt to evade and defeat a large part of the income tax due and owing by him to the United States for the calendar year 2001, by causing to be prepared and by signing a false and fraudulent U.S. Individual Income Tax Return, Form 1040, which was filed with the Internal Revenue Service, wherein it was stated that his taxable income for said calendar year was the sum of \$105,555 and that the amount of tax due and owing thereon was the sum of \$27,401 whereas, as he then and there well knew and believed, his taxable income for the said calendar year was the sum of \$135,499 upon which said taxable income there was owing to the United States an income tax of \$40,843, all in violation of Title 26, United States Code, Section 7201.

### **Counts 4 through 16**

From on or about September 30, 1999, through on or about September 30, 2002, in the District of Delaware, Norman W. Barrett, the defendant, a resident of Dover, Delaware, who conducted a business as a sole proprietorship under the name of Norman W. Barrett, C.P.A., with its principal place of business

in Dover, Delaware, and who from the third quarter of the year 1999, ending September 30, 1999, through the third quarter of the year 2002, ending September 30, 2002, deducted and collected from the total taxable wages of his employees federal income taxes and Federal Insurance Contributions Act taxes, did willfully fail to truthfully account for and pay over to the Internal Revenue Service said federal income taxes and Federal Insurance Contributions Act taxes withheld and due and owing to the United States of America. The tax quarters and federal taxes withheld and due and owing to the United States of America, are described more particularly as follows:

	<u>Tax Quarter</u>	<u>Taxes Withheld And Due and Owing to the United States</u>
Count 4	Third Quarter of 1999, ending 9/30/99	\$2,642.72
Count 5	Fourth Quarter of 1999, ending 12/31/99	\$2,642.74
Count 6	First Quarter of 2000, ending 3/31/00	\$2,997.94
Count 7	Second Quarter of 2000, ending 6/30/00	\$2,997.94
Count 8	Third Quarter of 2000, ending 9/30/00	\$2,997.94
Count 9	Fourth Quarter of 2000, ending 12/31/00	\$2,997.94
Count 10	First Quarter of 2001, ending 3/31/01	\$2,550.91
Count 11	Second Quarter of 2001, ending 6/30/01	\$2,550.91
Count 12	Third Quarter of 2001, ending 9/30/01	\$2,550.91

	<u>Tax Quarter</u>	<u>Taxes Withheld And Due and Owing to the United States</u>
Count 13	Fourth Quarter of 2001, ending 12/31/01	\$2,550.92
Count 14	First Quarter of 2002, ending 3/31/02	\$1,548.45
Count 15	Second Quarter of 2002, ending 6/30/02	\$1,548.45
Count 16	Third Quarter of 2002, ending 9/30/02	<u>\$1548.44</u>

In violation of Title 26, United States Code, Section 7202.

A TRUE BILL:

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Foreperson

COLM F. CONNOLLY  
United States Attorney

By: 

Edmond Falgowski  
Assistant United States Attorney

Dated: 7-14-05